

# *Urban Mass Transit Assistance*



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# Urban Mass Transit Assistance

## Introduction

This paper provides information on state and federal programs that fund mass transit in Wisconsin. The first section provides information on the state mass transit operating assistance programs. The second section provides information on the federal mass transit assistance programs. Next, an analysis of trends in the mass transit operating assistance program is provided. Finally, the elderly and disabled transit assistance programs are described.

(Milwaukee County/Transit Plus) and Tier A-2 (Madison) systems. Rather, each system is provided a specified amount of funding for a calendar year. For Tiers B and C, aid payments are made so that total state and federal aid equals a uniform percentage of operating expenses for each system within a tier.

## Program Funding

Although program funding is appropriated on a fiscal year basis, contracts with aid recipients are on a calendar year basis. Table 1 shows payments to aid recipients for calendar years 1994 through 2003.

## State Mass Transit Operating Assistance

State assistance is available to help finance transit systems in areas of the state with populations of 2,500 or more. All transit systems currently receiving state aid are either bus systems or shared-ride taxicab services. Shared-ride taxicab operators provide public transportation service, under contract, in areas of the state with insufficient population to support bus service.

The distribution of mass transit aid payments consists of the following four tiers: (a) Milwaukee County/Transit Plus in Tier A-1; (b) Madison in Tier A-2; (c) all other urban bus and Chippewa Falls and Onalaska shared-ride taxi systems in Tier B; and (d) all remaining systems in Tier C.

The 1999-01 biennial budget bill (1999 Act 9) deleted the formula basis for payments to Tier A-1

**Table 1: Urban Mass Transit Operating Assistance Payments**

Calendar Year	Amount	Change
1994	\$68,460,400	
1995	71,305,800	4.2%
1996	74,050,000	3.8
1997	76,271,700	3.0
1998	83,592,100	9.6
1999	86,517,700	3.5
2000	93,006,500	7.5
2001	93,006,500	0.0
2002	96,726,800	4.0
2003	98,661,400	2.0

In 2002, 68 mass transit systems received an estimated \$96.7 million in state transit aid. Approximately 96% of this aid was distributed to bus systems, with the remainder being distributed

to shared-ride taxi systems. In calendar year 2002, Tier A-1 received \$55,697,800, Tier A-2 received \$14,869,500, Tier B received \$20,596,400, and Tier C received \$5,563,100. Mass transit aid payments are made from sum certain, transportation fund appropriations.

### **Current Provisions**

In order to participate in the mass transit operating assistance program, a claimant must meet all of the following requirements:

1. The mass transit system must be a bus, shared-ride taxicab, rail, or other conveyance, either publicly or privately owned, that provides the public with general or special service on a regular and continuing basis.

2. The system must serve an urban area that includes a city or village with a population of 2,500 or more, which is appropriate, in the judgment of the Department of Transportation (DOT), for an urban mass transit system. An area that includes two American Indian reservations and is served by a mass transit system operated by a transit commission is also eligible.

3. The transit system must have an operating deficit (operating expenses must exceed operating revenues) for the year that aid is provided. The applicant must pay the deficit that remains after federal and state aid is applied. The property tax is the primary local revenue source to fund the remaining deficit.

4. Recipients of mass transit aid (excluding shared-ride taxicab systems) must provide a local match from nonfarebox revenue equal to 20% of state aid received.

5. The mass transit system must provide reduced fare (one-half or less of peak adult fare) programs for elderly and disabled persons during nonpeak hours. An administrative rule exempts shared-ride taxicab systems from this requirement.

6. The applicant for mass transit assistance must be the public body that pays the transit system's operating deficit. A public body can contract with a private firm to provide mass transit service.

7. If multiple local governments contribute assistance to the operation of a mass transit system, state aid for that system is divided either proportionately or in accordance with a cost-sharing agreement filed with DOT.

8. The applicant must annually prepare and submit to DOT a four-year transit development plan. The applicant must also establish multi-year service and performance goals and assess the effectiveness of its mass transit system in relation to those goals at intervals specified by DOT.

9. The mass transit system may not provide service outside the corporate limits of the parties to the system contract unless the system receives financial support for such service. However, systems that were providing such service on April 28, 1994, may elect to continue without financial support.

10. The applicant must establish and administer a separate, segregated account from which moneys may only be used for purposes related to a mass transit system. All moneys received from the state and the federal government for a mass transit system must be deposited in this account.

### **The Contract Process**

DOT signs annual contracts with each eligible applicant. Contracts are based on the transit system's projected operating expenses for the calendar year for which aid is received. Quarterly aid payments are made in April, July, October, and December. Each transit system has 10% of its total contract amount withheld pending the results of an audit. Contracts must require the transit system to comply with DOT rules establishing cost efficiency

standards as a condition of receiving aid.

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### Federal Mass Transit Assistance

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Federal aid is distributed as an annual federal appropriation (the federal fiscal year is October 1 thru September 30), but transit systems use the funds in the following calendar year. For example, the federal appropriation for the year beginning on October 1, 2002, will be used in calendar year 2003. Federal transit funds are available under two separate programs, the urbanized area and nonurbanized area formula programs of the Urban Mass Transportation Act of 1964, as amended.

#### Urbanized Area Formula Program

The urbanized area formula program provides capital and operating assistance to areas with a population of 50,000 or more that contain a city or group of cities. This funding is distributed based on population and population density.

1. *Population over 200,000.* Urbanized areas with a population over 200,000 receive aid directly from the Federal Transit Administration. For 2002, the Milwaukee and Madison urbanized areas received approximately \$26.5 million in federal capital assistance. Under recent federal appropriation language and the federal Transportation Equity Act for the 21<sup>st</sup> Century, capital assistance funds can be used to fund a system's annual maintenance costs. In addition, the Act requires that the Milwaukee and Madison urbanized area systems use 1% of the annual federal fund amounts on system enhancements. The following six transit systems are eligible to share in this funding, as determined by the urbanized areas:

#### Milwaukee Urbanized Area

Milwaukee County Transit\*  
Waukesha County  
Waukesha City

#### Madison Urbanized Area

Madison                      Monona

\*Milwaukee County Transit includes the transit plus program, which provides services for wheelchair users, persons with a walker or crutches, and the legally blind, through the use of private vans and taxis that contract with the county. Eligible persons may choose between two assigned van carriers for service. In addition, persons may choose to use taxi services, which are then reimbursed by the county for the full or partial cost of the fare.

2. *Population between 50,000 and 200,000.* Urbanized areas with populations between 50,000 and 200,000 receive their federal aid through DOT. The Department distributes federal funds so that each area receives combined state and federal aid for an equal percentage of its transit system's operating expenses.

Federal funds used for capital projects are distributed based on a priority system determined by DOT. If insufficient funding is available, priority is given to replacement or rehabilitation of existing vehicles. DOT uses transportation improvement program reports in order to prioritize replacement needs.

The following transit systems are located in urbanized areas with a population between 50,000 and 200,000:

Appleton	Kenosha	Racine-Commuter
Beloit	La Crosse	Sheboygan
Chippewa Falls	Onalaska	Superior
Eau Claire	Oshkosh	Washington County
Green Bay	Ozaukee County	Wausau
Janesville	Racine	

## Nonurbanized Area Formula Program

DOT also distributes federal aid under the nonurbanized area formula program to bus and shared-ride taxi systems that serve areas with a population under 50,000. Wisconsin's share of total program funding is equal to the state's share of the total U.S. population residing in nonurbanized areas. Funds are distributed by DOT for up to 50% of the operating deficit of a system. Any remaining funds are used to support capital projects.

The following transit systems are located in nonurbanized areas, for federal transit aid purposes, which have a population of less than 50,000:

Baraboo	Marshfield	Rice Lake
Bay Area Rural	Mauston	Ripon
Beaver Dam	Medford	River Falls
Berlin	Merrill	Shawano
Black River Falls	Monroe	Stevens Point
Clintonville	Neillsville	Stoughton
Edgerton	New Richmond	Sun Prairie
Fond du Lac	Ozaukee County	Viroqua
Fort Atkinson	Platteville	Washington County
Grant County	Plover	Waterloo-Marshall
Hartford	Port Washington	Watertown
Jefferson	Portage	Waupaca
Ladysmith	Prairie du Chien	Waupun
Lake Mills	Prairie du Sac	West Bend
Manitowoc	Reedsburg	Whitewater
Marinette	Rhineland	Wisconsin Rapids

## Trends in the Mass Transit Assistance Program on a Calendar-Year Basis

Table 2 shows the distribution of funding sources for transit systems on a statewide basis for the ten-year period from 1993 to 2002. Funding for mass transit is provided through federal and state aid, local revenues, and farebox revenue. These figures are shown on a calendar-year basis.

From 1993 to 1999, federal aid had decreased from 9.3% to 6.2% of annual, operating expenses. However, 1999 Act 9 required transit systems to disclose to DOT the amount of federal aid, over which the system has discretion, that the system plans to apply toward operating expenses each year. Since calendar year 2001, these federal funds received directly by certain systems have been included in annual operating cost projections. As a result of counting this federal aid under the state program, federal aid as a percentage of public funding for annual, operating expenses has increased. In 2002, federal aid made up 13.9% of system operating expenses. Consequently, including these discretionary federal funds toward annual operating costs under the formula has resulted in a decrease in the share of operating expenses funded from state aid despite increases in

**Table 2: Urban Transit Systems Public Funding Distribution (in Millions)**

Calendar Year	Total Operating Expenses	External Funding				Local Funding			
		Federal	%	State	%	Local <sup>(1)</sup>	%	Farebox Revenue	%
1993	\$147.5	\$13.7	9.3%	\$61.9	42.0%	\$28.5	19.3%	\$43.4	29.4%
1994	157.9	14.2	9.0	68.5	43.4	27.4	17.3	47.8	30.3
1995	163.1	13.0	8.0	71.3	43.7	30.3	18.6	48.5	29.7
1996	170.3	10.1	5.9	74.1	43.5	31.9	18.8	54.2	31.8
1997	176.0	10.3	5.9	76.3	43.3	34.2	19.4	55.2	31.4
1998	190.9	11.3	5.9	83.6	43.8	38.9	20.4	57.1	29.9
1999	194.9	12.0	6.2	86.5	44.4	39.0	20.0	57.3	29.4
2000 <sup>(2)</sup>	215.2	22.0	10.2	93.0	43.2	40.2	18.7	60.0	27.9
2001 <sup>(2)</sup>	233.3	31.0	13.3	93.0	39.9	45.8	19.6	63.5	27.2
2002 <sup>(2)</sup>	239.9	33.4	13.9	96.7	40.3	43.3	18.0	66.5	27.7

<sup>(1)</sup>Primarily property tax revenue.

<sup>(2)</sup>Audits have not been completed.

state funding for transit operating assistance. The percentage of expenses covered by state aid, which had increased from 42% of operating expenses in 1993 to 44.4% of expenses in 1999, declined to 39.9% in 2001 following the law change on the treatment of discretionary federal funds under the formula.

On the local side, farebox revenue and the local government's share as a percentage of operating expenses remained relatively constant or experienced slight increases from 1993 to 1999. However, despite increases in the amount of local and farebox revenue funding, the treatment of discretionary federal aid used for operating purposes under the formula has also resulted in farebox revenue and local funds covering a slightly smaller share of overall system operating expenses. These figures reflect statewide averages. The funding mix for individual systems may vary significantly from these averages.

The Appendix to this paper provides a breakdown of the funding sources for each system that participated in the urban mass transit program in 2002.

Effective in 1992, administrative rules limit the combined amount of state and federal aid to 70% of operating expenses. Any remaining federal funds are used to support capital projects. If federal funds remain after capital needs are met, the funds are made available for operating assistance beyond the 70% cap.

Recipients of mass transit aid (excluding shared-ride taxicab systems) must provide a local match from nonfarebox revenue equal to 20% of state aid received. Since farebox revenue is excluded, bus systems must cover the match with their "local share" portion of funding, which is financed primarily through the property tax.

Table 3 shows the local match provided by mass transit bus systems for 2002. All bus systems currently meet the local match requirement. In

2002, eighteen of the 27 bus systems provided a local match greater than 50% of the state aid amount.

**Table 3: Local Match Provided by Mass Transit Bus Systems (Calendar Year 2002)**

	State Aid Received	Local Share	Local Share as a % of State Aid
<b>Tier A1</b>			
Milwaukee Co.	\$55,697,800	\$20,824,897	37.4%
<b>Tier A2</b>			
Madison	\$14,869,500	\$9,021,584	60.7%
<b>Tier B</b>			
Appleton	\$1,847,987	\$1,446,884	78.3%
Beloit	445,979	339,562	76.1
Eau Claire	1,114,286	687,960	61.7
Green Bay	2,288,755	1,551,840	67.8
Janesville	689,524	440,336	63.9
Kenosha	1,665,281	993,713	59.7
La Crosse	1,158,473	419,073	36.2
Monona	139,734	63,756	45.6
Oshkosh	1,100,683	824,540	74.9
Ozaukee Co.	938,811	347,978	37.1
Racine	1,954,087	1,133,137	58.0
Racine-Commuter	619,713	158,142	25.5
Sheboygan	1,109,936	655,946	59.1
Superior	307,197	257,731	83.9
Washington Co.	690,792	156,419	22.6
Waukesha Co.	1,766,950	818,548	46.3
Waukesha City	1,643,365	705,527	42.9
Wausau	927,081	713,541	77.0
<b>Tier C Bus</b>			
Bay Area Rural	\$76,087	\$52,003	68.3%
Fond du Lac	585,522	358,373	61.2
Ladysmith	93,130	56,831	61.0
Manitowoc	453,897	306,249	67.5
Merrill	144,374	65,975	45.7
Rice Lake	116,668	93,639	80.3
Stevens Point	328,321	216,019	65.8

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## Elderly and Disabled Transportation Assistance

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The state has two programs to finance the improvement of transportation services for the elderly and disabled: a county grant program and a capital grant program. These programs help to provide the benefits of transportation service to those people not otherwise having an available or

accessible method of transportation. Table 4 shows the amount appropriated from the transportation fund for each program from 1993-94 through 2002-03.

**Table 4: Elderly and Disabled Transportation Aid**

Fiscal Year	County Assistance	Capital Assistance
1993-94	\$5,132,300	\$694,700
1994-95	5,199,600	712,300
1995-96	5,749,600	712,300
1996-97	5,749,600	712,300
1997-98	6,439,600	797,800
1998-99	6,439,600	797,800
1999-00	6,890,400	853,600
2000-01	7,441,600	921,900
2001-02	7,667,400	921,900
2002-03	7,925,100	921,900

### County Assistance

County aid is distributed on the basis of each county's share of the state's total elderly and disabled population. Each county must provide a match equal to 20% of its state aid amount. With its state aid, the county may directly provide transportation services, subsidize other systems which provide transportation services, or directly subsidize elderly or disabled persons for their use of existing services, such as taxis.

A county may not use elderly and disabled aid to support regular urban mass transit service, but may use this aid to support subsystems that provide special services to the elderly and disabled. Priority may be given to trips made for medical or nutritional reasons or for work. Counties must either require a copayment by users of this service or provide the user with an opportunity to make a voluntary contribution to the cost of the service.

DOT can establish a minimum allocation for

counties under this program. This currently equals 0.5% of the total available funding (\$39,626 for 2003). In 2003, 23 counties received the minimum aid level.

Each county is guaranteed a payment at least equal to the amount received in 1992. As the amount of funding appropriated to this program has increased, the number of counties receiving funding under this provision has decreased. In 2003, no counties will receive aid based on this provision.

Counties must apply for elderly and disabled transportation aid by February 1 of each fiscal year. Counties expend funds on a calendar year basis. For example, the 2002-03 appropriation is spent by counties in calendar year 2003. Counties may hold this aid in trust in order to acquire or maintain equipment used for elderly and disabled transportation services. Any aid held in trust, including any accumulated interest, not expended for the authorized purposes must be returned to DOT for deposit in the transportation fund.

### Capital Assistance

The state's capital assistance program supplements a federal program that makes capital grants to private, nonprofit organizations providing transportation assistance to the elderly and disabled. The federal aid program is designed to assist private, nonprofit organizations in purchasing vehicles and related equipment to transport the elderly and disabled. The state's allotment of federal aid is based on its percentage of the country's elderly and disabled population.

DOT prioritizes applications received from private, nonprofit organizations and, commencing with the highest-ranked application, offers each applicant an amount of state aid such that the sum of state and federal aid does not exceed a percentage of project costs established under DOT rule. The grant recipient must provide the remaining percentage of costs. For specific types or

categories of equipment involved, a capital grant may not exceed the percentage of costs eligible for federal aid. This aid may not be used for operating costs. DOT is responsible for procuring the equipment on behalf of approved applicants.

Local public bodies are eligible for the capital assistance program if they either certify that no private, nonprofit organization is readily available to provide transportation services in the area or if they receive DOT approval to coordinate transportation services in the area.



## APPENDIX

### 2002 Transit System Public Funding Sources

	2002 Expenses	Federal Share*	% of Expense	State Share	% of Expense	Local Share**	% of Expense	Farebox Revenue	% of Expense
<b>Tier A1</b>									
Milwaukee County	\$131,918,398	\$11,800,000	8.9%	\$55,697,800	42.2%	\$20,824,897	15.8%	\$43,595,701	33.0%
<b>Tier A2</b>									
Madison	\$36,063,819	\$3,458,057	9.6%	\$14,869,500	41.2%	\$9,021,584	25.0%	\$8,714,678	24.2%
<b>Tier B</b>									
Appleton	\$5,542,785	\$1,477,684	26.7%	\$1,847,987	33.3%	\$1,446,884	26.1%	\$770,230	13.9%
Beloit	1,337,654	356,613	26.7	445,979	33.3	339,562	25.4	195,500	14.6
Chippewa Falls***	326,643	87,082	26.7	108,904	33.3	33,057	10.1	97,600	29.9
Eau Claire	3,342,150	891,003	26.7	1,114,286	33.3	687,960	20.6	648,900	19.4
Green Bay	6,864,809	1,830,130	26.7	2,288,755	33.3	1,551,840	22.6	1,194,084	17.4
Janesville	2,068,132	551,356	26.7	689,524	33.3	440,336	21.3	386,917	18.7
Kenosha	4,994,783	1,331,589	26.7	1,665,281	33.3	993,713	19.9	1,004,200	20.1
La Crosse	3,474,683	926,336	26.7	1,158,473	33.3	419,073	12.1	970,800	27.9
Monona	232,890	0	0.0	139,734	60.0	63,756	27.4	29,400	12.6
Onalaska***	236,531	63,058	26.7	78,860	33.3	44,612	18.9	50,000	21.1
Oshkosh	3,301,349	880,126	26.7	1,100,683	33.3	824,540	25.0	496,000	15.0
Ozaukee County	1,840,805	294,529	16.0	938,811	51.0	347,978	18.9	259,488	14.1
Racine	5,861,018	1,562,523	26.7	1,954,087	33.3	1,133,137	19.3	1,211,270	20.7
Racine-Commuter	1,032,856	0	0.0	619,713	60.0	158,142	15.3	255,000	24.7
Sheboygan	3,329,102	887,525	26.7	1,109,936	33.3	655,946	19.7	675,695	20.3
Superior	921,396	245,640	26.7	307,197	33.3	257,731	28.0	110,827	12.0
Washington County	1,354,494	216,719	16.0	690,792	51.0	156,419	11.5	290,564	21.5
Waukesha County	4,127,121	709,323	17.2	1,766,950	42.8	818,548	19.8	832,300	20.2
Waukesha City	3,066,942	196,800	6.4	1,643,365	53.6	705,527	23.0	521,250	17.0
Wausau	<u>2,780,651</u>	<u>741,310</u>	<u>26.7</u>	<u>927,081</u>	<u>33.3</u>	<u>713,541</u>	<u>25.7</u>	<u>398,719</u>	<u>14.3</u>
Subtotal Tier B:	\$56,036,793	\$13,249,347	23.6%	\$20,596,400	36.8%	\$11,792,302	21.0%	\$10,398,744	18.6%
<b>Tier C Bus</b>									
Bay Area Rural	\$216,674	\$69,085	31.9%	\$76,087	35.1%	\$52,003	24.0%	\$19,500	9.0%
Fond du Lac	1,667,404	531,639	31.9	585,522	35.1	358,373	21.5	191,870	11.5
Ladysmith	265,210	84,560	31.9	93,130	35.1	56,831	21.4	30,688	11.6
Manitowoc	1,292,573	412,127	31.9	453,897	35.1	306,249	23.7	120,300	9.3
Merrill	411,137	131,088	31.9	144,374	35.1	65,975	16.0	69,700	17.0
Rice Lake	332,238	105,931	31.9	116,668	35.1	93,639	28.2	16,000	4.8
Stevens Point	<u>934,967</u>	<u>298,107</u>	<u>31.9</u>	<u>328,321</u>	<u>35.1</u>	<u>216,019</u>	<u>23.1</u>	<u>92,520</u>	<u>9.9</u>
Subtotal Tier C Bus:	\$5,120,203	\$1,632,537	31.9%	\$1,797,999	35.1%	\$1,149,089	22.4%	\$540,578	10.6%

\* The federal share for Tiers A1 and A2 includes federal urbanized area formula capitalized maintenance funds. The majority of the federal share for Tier B systems is derived from the federal urbanized area operating assistance funds formula, except for the Monona and Racine-Commuter systems, which receive no such federal assistance. The City of Waukesha and Waukesha County both receive some of Milwaukee's urbanized area formula funds, which cover capitalized maintenance costs. Ozaukee and Washington counties also receive funds under the federal nonurbanized area operating assistance formula.

\*\* Primarily property tax revenue.

\*\*\* Shared-ride taxi systems.

**APPENDIX (continued)**

	2002 Expenses	Federal Share	% of Expense	State Share	% of Expense	Local Share*	% of Expense	Farebox Revenue	% of Expense
<b>Tier C Shared-Ride Taxi</b>									
Baraboo	\$350,105	\$78,711	22.5%	\$122,942	35.1%	\$0	0.0%	\$148,452	42.4%
Beaver Dam	693,381	221,079	31.9	243,486	35.1	14,170	2.0	214,646	31.0
Berlin	180,793	57,644	31.9	63,487	35.1	13,762	7.6	45,900	25.4
Black River Falls	258,740	82,497	31.9	90,859	35.1	5,384	2.1	80,000	30.9
Clintonville	100,186	31,944	31.9	35,181	35.1	15,011	15.0	18,050	18.0
Edgerton	53,925	17,193	31.9	18,936	35.1	6,795	12.6	11,000	20.4
Fort Atkinson	330,965	105,526	31.9	116,221	35.1	19,218	5.8	90,000	27.2
Grant County	46,606	14,860	31.9	16,366	35.1	7,280	15.6	8,100	17.4
Hartford	139,898	44,605	31.9	49,126	35.1	9,991	7.1	36,175	25.9
Jefferson	146,106	46,585	31.9	51,306	35.1	12,215	8.4	36,000	24.6
Lake Mills	80,900	25,794	31.9	28,409	35.1	10,415	12.9	16,282	20.1
Marinette	264,824	84,437	31.9	92,995	35.1	25,578	9.7	61,814	23.3
Marshfield	465,107	127,494	27.4	163,326	35.1	0	0.0	174,287	37.5
Mauston	179,256	44,409	24.8	62,947	35.1	0	0.0	71,900	40.1
Medford	111,631	35,593	31.9	39,200	35.1	16,888	15.1	19,950	17.9
Monroe	294,712	93,967	31.9	103,490	35.1	1,255	0.4	96,000	32.6
Neillsville	143,859	45,868	31.9	50,517	35.1	27,248	18.9	20,225	14.1
New Richmond	119,620	38,140	31.9	42,005	35.1	18,475	15.4	21,000	17.6
Platteville	162,206	51,718	31.9	56,960	35.1	6,528	4.0	47,000	29.0
Plover	141,098	44,988	31.9	49,548	35.1	13,684	9.7	32,878	23.3
Port Washington	162,868	51,929	31.9	57,192	35.1	13,169	8.1	40,577	24.9
Portage	882,869	229,535	26.0	310,026	35.1	0	0.0	343,308	38.9
Prairie du Chien	201,139	64,132	31.9	70,632	35.1	7,876	3.9	58,500	29.1
Prairie du Sac	115,619	36,864	31.9	40,600	35.1	18,920	16.4	19,234	16.6
Reedsburg	238,011	71,832	30.2	83,579	35.1	0	0.0	82,600	34.7
Rhineland	513,768	131,102	25.5	180,414	35.1	0	0.0	202,252	39.4
Ripon	236,362	75,362	31.9	83,000	35.1	22,244	9.4	55,755	23.6
River Falls	227,476	72,529	31.9	79,880	35.1	34,067	15.0	41,000	18.0
Shawano	178,015	47,704	26.8	62,511	35.1	0	0.0	67,800	38.1
Stoughton	226,550	72,234	31.9	79,555	35.1	1,761	0.8	73,000	32.2
Sun Prairie	423,684	135,088	31.9	148,780	35.1	15,918	3.8	123,898	29.2
Viroqua	220,250	70,225	31.9	77,343	35.1	4,683	2.1	68,000	30.9
Waterloo-Marshall	56,096	17,886	31.9	19,699	35.1	9,272	16.5	9,240	16.5
Watertown	642,188	202,975	31.6	225,509	35.1	0	0.0	213,704	33.3
Waupaca	246,080	78,461	31.9	86,413	35.1	2,456	1.0	78,750	32.0
Waupun	88,103	28,091	31.9	30,938	35.1	22,954	26.1	6,120	6.9
West Bend	858,153	273,616	31.9	301,347	35.1	55,069	6.4	228,121	26.6
Whitewater	170,095	54,234	31.9	59,730	35.1	13,502	7.9	42,630	25.1
Wisconsin Rapids	<u>770,721</u>	<u>245,738</u>	<u>31.9</u>	<u>270,644</u>	<u>35.1</u>	<u>28,588</u>	<u>3.7</u>	<u>225,750</u>	<u>29.3</u>
Subtotal Tier C Taxi:	\$10,721,964	\$3,252,589	30.3%	\$3,765,101	35.1%	\$474,376	4.4%	\$3,229,898	30.1%
Subtotal Tier C:	\$15,842,167	\$4,885,126	30.8%	\$5,563,100	35.1%	\$1,623,465	10.2%	\$3,770,476	23.8%
STATE TOTALS:	\$239,861,178	\$33,392,529	13.9%	\$96,726,800	40.3%	\$43,262,249	18.0%	\$66,479,600	27.7%

\* Primarily property tax revenue.